--- Tuckett Tobacco's **23** on 25 Cigarette overprint - for the Budget of September 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand "Tuckett Tobacco", attempting to maintain an even price level on their brands, reduced the pre-war 25¢ package of twenty-five to *twenty-three* cigarettes for sale *across Canada* (excluding Montreal).

For the Budget "Tuckett Tobacco" overprinted their *on-hand* sheets of the imperforate twenty-five cigarettes stamp in ***black ink*** with two central 7 mm *killer lines*, plus a 5 mm. heavy Gothic **23** at each side as the company provisional **RC-459**.

★**RC-459** - **23** on 25 cigarettes, imperf, the Tuckett 1939 overprint, coded **1-18-E / CJC** in September 1939

[★RC-459]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	---	---	---

--- BABN's 23 on 25 Cigarette overprint - for the Budget of September 1939 ---

--- as used by "Tuckett Tobacco" ---

At the same time BABN overprinted the imperforate twenty-five cigarettes stamp in ***black ink*** with four central horizontally stacked 6 mm. heavy *killer lines*, with a 4 mm. Roman **23** at each side, plus four 4 mm. horizontally stacked *killer lines* at the bottom corners as the provisional **RC-469**.

★**RC-469** - **23** on 25 cigarettes, imperf, the BABN 1939 overprint, coded **1-18-E / AJD** by "Tuckett Tobacco" in October 1939

--- the cancellations read horizontally upright - 4 copies to date ---

[★RC-469]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	BJD	CJD

--- the definitive Series “C” 23 Cigarettes - as used by Tuckett Tobacco under the 1939 Budget ---

The definitive Series “C” *twenty-three* cigarettes imperforate stamp was in use at “Tuckett Tobacco” in January 1940. The hidden letters “H-T” indicate that the die had been approved late in 1939.

★**RC-390** - 23 cigarettes, imperf, coded **1-18-E / AKA** by “Tuckett Tobacco” in January 1940

--- the cancellations read horizontally upright - 6 copies to date ---

[★RC-390]	**Jan.**	**Feb.**	**Mar.**	**Apr.**	**May**	**June**	**July**	**Aug.**	**Sep.**	**Oct.**	**Nov.**	**Dec.**
1940	**AKA**	**BKA**	**CKA**	**AKB**	**BKB**	**CKB**	**---**	**---**	**---**	**---**	**---**	**---**

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, “Tuckett Tobacco” began production of a *twenty-five* cigarette pack for *across Canada* sales at 30¢ per pack, plus *twenty* cigarettes at 25¢ per pack, and terminated *twenty-three* cigarettes.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 23 cigarettes \ 1-18E - small],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 28th 2013, JBH